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IN THE U.S. PATENT AND TRADEMARK OFFICE

September 23, 2005

Applicant

Satoshi FURUTA

For

SOLID ACID CATALYST CONTAINING TIN

AND METHOD FOR PREPARATION THEREOF

PCT International Application No.: PCT/JP2004/005720

PCT International Filing Date: April 21, 2004

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Mail Stop PCT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT BEFORE FIRST OFFICE ACTION

Sir:

Prior to issuance of the first Office Action in the above-identified application, kindly enter the following:

(Please see following pages.)